

111TH CONGRESS  
1ST SESSION

# H. R. 4042

To amend the Internal Revenue Code of 1986 to extend the employer wage credit for employees who are active duty.

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 6, 2009

Mr. KLEIN of Florida (for himself, Mr. CLAY, Mr. RODRIGUEZ, Mr. WELCH, Mr. SIRES, Mr. PETERS, Mr. BRALEY of Iowa, Mr. SCHAUER, Mr. BOCCIERI, Mr. HODES, Mr. SHULER, Mr. ALTMIRE, Ms. BEAN, Mr. SPACE, Mr. BOREN, Ms. SCHWARTZ, Mr. MAFFEI, Mr. ADLER of New Jersey, Mr. BARROW, Mr. COURTNEY, Mrs. DAHLKEMPER, Mr. DELAHUNT, Mr. HALL of New York, Mr. BISHOP of New York, Mr. MILLER of Florida, Mr. ROONEY, Mr. JONES, Mr. FRANKS of Arizona, Mr. GOHMERT, Mr. MANZULLO, Mr. GINGREY of Georgia, Mr. ELLSWORTH, Mr. MCCARTHY of California, Mr. DENT, Mr. BROUN of Georgia, Mrs. MCMORRIS RODGERS, and Mr. MCGOVERN) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the employer wage credit for employees who are active duty.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

### 3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Small Business and  
5 Military Family Assistance Act of 2009”.

1 **SEC. 2. EXTENSION OF EMPLOYER WAGE CREDIT FOR EM-**  
2 **PLOYEES WHO ARE ACTIVE DUTY MEMBERS**  
3 **OF THE UNIFORMED SERVICES.**

4 (a) IN GENERAL.—Subsection (f) of section 45P of  
5 the Internal Revenue Code of 1986 (relating to employer  
6 wage credit for employees who are active duty members  
7 of the Uniformed Services) is amended by striking “De-  
8 cember 31, 2009” and inserting “December 31, 2011”.

9 (b) EFFECTIVE DATE.—The amendment made by  
10 subsection (a) shall apply to payments made after Decem-  
11 ber 31, 2009.

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